

IFTA DECALS

Two (2) decals will be issued for each qualified motor vehicle operated by the IFTA licensee. IFTA requires that one decal be placed on the exterior portion of the passenger's side of the power unit. The second decal must be placed on exterior portion of the driver's side of the power unit. A licensee may request extra decals for fleet additions by completing the Request for Additional IFTA Decals form (MV: IFTA-5). IFTA decals are not vehicle specific. Please ensure that the truck surface is clean, dry, and wax free before affixing the decals. Complete instructions for affixing decals are printed on the back of each decal set. Licensees who purchase IFTA decals in error may be entitled to a refund of the decal fee by submitting a completed Petition for Refund for fees erroneously paid for IFTA decals form (MV: IFTA-PDR).

LICENSE CANCELLATIONS

An IFTA license may be canceled at the request of the licensee provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied. A licensee should check the cancellation box on the final IFTA quarterly fuel use tax return in order to cancel a license. The licensee may also elect to submit a written request for cancellation. The licensee must return the original IFTA license and all IFTA decals to the Department. A final audit may be conducted by any member jurisdiction upon cancellation of an IFTA license.

ACCOUNT CHANGES

The MCS office must be notified of any changes to the IFTA account. Changes will not be accepted over the telephone. These changes include, but are not limited to: mailing address, telephone/fax number, contact person, and business location. It is the responsibility of each licensee to ensure that the account information is current and accurate.

If there is a change in the ownership of the business, the IFTA account in the former name must be closed, and a new application must be completed in the name of the new business. Upon approval of the new application, credentials will be issued.

LICENSE REVOCATION

An IFTA license may be revoked for any of the following reasons:

- Failure to file an IFTA quarterly fuel use tax return or provide additional information, upon request, related to the report filed;
- Failure to remit all taxes due all jurisdictions; or
- Failure to pay and/or protest an audit assessment within the established time period.

The Department will notify the licensee and all jurisdictions when a revocation has occurred or has been released. Interstate operation of a qualified motor vehicle, while revoked, may result in a citation, and court fines. The Department may reinstate an IFTA license once the licensee files all required returns and remits all outstanding liabilities due all jurisdictions.

QUARTERLY RETURNS

All licensees must file an IFTA quarterly fuel use tax return (IFTA-100 and IFTA-101) with the Department. The quarterly fuel use tax return indicates the tax or refund due each member jurisdiction. Only one payment is submitted to the Department for the net tax due. If a net refund is due to the licensee, upon request, the Department will issue a payment to the licensee. The IFTA Quarterly Fuel Tax Return may be filed electronically.

The IFTA quarterly fuel use tax return will be sent to all IFTA licensees at least thirty (30) days prior to the due date. Failure to receive the quarterly fuel use tax return does not relieve the licensee from reporting obligations. Instruction sheets (IFTA-101-I-MN) are provided with each quarterly fuel use tax return. The